

Form F-66 (IA-2) (6-30-2015)		STATE OF IOWA 2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015 DES MOINES CITY OF DES MOINES, IOWA DUE: December 1, 2015	
16207700500000 CITY OF DES MOINES, IOWA 400 ROBERT D RAY DRIVE DES MOINES, IOWA 50909		(Please correct any error in name, address, and ZIP Code)	
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	109,050,556		109,050,556	110,098,007
Less: Uncollected property taxes-levy year	0		0	448,357
Net current property taxes	109,050,556		109,050,556	109,649,650
Delinquent property taxes	0		0	0
TIF revenues	26,032,343		26,032,343	27,364,083
Other city taxes	28,892,590	0	28,892,590	28,206,344
Licenses and permits	4,319,383	0	4,319,383	3,807,850
Use of money and property	1,895,371	114,276	2,009,647	3,354,105
Intergovernmental	71,359,573	18,263,451	89,623,024	83,853,736
Charges for fees and service	19,418,782	82,458,372	101,877,154	98,817,857
Special assessments	128,085	197,179	325,264	387,500
Miscellaneous	27,716,583	349,910	28,066,493	27,371,041
Other financing sources	145,562,668	4,031,320	149,593,988	181,791,362
Total revenues and other sources	434,375,934	105,414,508	539,790,442	564,603,528
Expenditures and Other Financing Uses				
Public safety	100,755,434	0	100,755,434	101,094,276
Public works	29,187,711	0	29,187,711	31,081,314
Health and social services	15,014,840	0	15,014,840	15,473,278
Culture and recreation	20,981,303	0	20,981,303	21,301,921
Community and economic development	19,138,842	0	19,138,842	18,871,849
General government	20,782,959	0	20,782,959	20,730,186
Debt service	81,944,907	0	81,944,907	90,002,280
Capital projects	50,937,132	0	50,937,132	71,305,003
Total governmental activities expenditures	338,743,128	0	338,743,128	369,860,107
Business type activities	0	99,212,290	99,212,290	111,934,746
Total ALL expenditures	338,743,128	99,212,290	437,955,418	481,794,853
Other financing uses, including transfers out	82,042,487	797,940	82,840,427	99,408,155
Total ALL expenditures/And other financing uses	420,785,615	100,010,230	520,795,845	581,203,008
Excess revenues and other sources over (Under) Expenditures/And other financing uses	13,590,319	5,404,278	18,994,597	-16,599,480
Beginning fund balance July 1, 2014	71,046,420	39,275,761	110,322,181	110,322,181
Ending fund balance June 30, 2015	84,636,739	44,680,039	129,316,778	93,722,701
Note - These balances do not include \$ 10,489,506 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 42,917,354 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 395,285,000	Other long-term debt	\$ 12,855,225	
Revenue debt	\$ 73,409,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 536,568,585	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk			Date Published/Posted February 11, 2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Diane Rauh		Telephone →	Area Code 515	Number 237-1338 Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS	
Indicate by entering an X in the appropriate box on this sheet ONLY														
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
1	Section A - TAXES											1		
2	Taxes levied on property	50,640,550	31,614,426		26,795,580			109,050,556			109,050,556	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	50,640,550	31,614,426		26,795,580	0		109,050,556		T01	109,050,556	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	50,640,550	31,614,426		26,795,580	0	0	109,050,556			109,050,556	6		
7	TIF revenues			26,032,343				26,032,343		T01	26,032,343	7		
8	Other city taxes													
8	Utility tax replacement excise taxes	2,072,104	1,261,170		995,122			4,328,396		T15	4,328,396	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	12,940,957	5,839,320					18,780,277		T15	18,780,277	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax							0		T19	0	12		
13	Hotel/motel tax	5,783,917						5,783,917		T19	5,783,917	13		
14	Other local option taxes							0		T09	0	14		
15	TOTAL OTHER CITY TAXES	20,796,978	7,100,490	0	995,122	0	0	28,892,590	0		28,892,590	15		
16	Section B - LICENSES AND PERMITS	4,181,428	137,955					4,319,383		T29	4,319,383	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	143,131	25,489	8,117	10,104	-1,576	-2,137	183,128	114,276	U20	297,404	18		
19	Rents and royalties	847,927	293,334			36,121		1,177,382		U40	1,177,382	19		
20	Other miscellaneous use of money and property	330,307	204,554					534,861		U20	534,861	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	1,321,365	523,377	8,117	10,104	34,545	-2,137	1,895,371	114,276		2,009,647	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants	17,149	4,350,087			11,299,849		15,667,085	18,263,451	B89	33,930,536	27		
28	Community development block grants		7,084,764					7,084,764		B50	7,084,764	28		
29	Housing and urban development	56,997	4,444,652					4,501,649		B50	4,501,649	29		
30	Public assistance grants		72,485					72,485		B79	72,485	30		
31	Payment in lieu of taxes							0		B30	0	31		
32	FEMA		280,527					280,527			280,527	32		
33	Total Federal grants and reimbursements	74,146	16,232,515	0	0	11,299,849	0	27,606,510	18,263,451		45,869,961	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		22,511,104					22,511,104		C46	22,511,104	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	297,444	237,775			6,880,901		7,416,120		C89	7,416,120	49		
50	Iowa Department of Transportation		153,795					153,795		C89	153,795	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	STATE REPLACEMENT	1,277,958	854,157		613,735			2,745,850			2,745,850	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	1,575,402	23,756,831	0	613,735	6,880,901	0	32,826,869	0		32,826,869	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	1,489,822	1,315,000		1,000,000	3,560,222		7,365,044			7,365,044	63		
64	Library service							0		D89	0	64		
65	Township contributions	179,834						179,834		D89	179,834	65		
66	Fire/EMT service							0		D89	0	66		
67	OTHER LOCAL	100,000			3,195,796	85,520		3,381,316		D89	3,381,316	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	1,769,656	1,315,000	0	4,195,796	3,645,742	0	10,926,194	0		10,926,194	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,419,204	41,304,346	0	4,809,531	21,826,492	0	71,359,573	18,263,451		89,623,024	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	39,205,878	A80	39,205,878	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0	8,887,844	A60	8,887,844	77		
78	Airport	2,306,378						2,306,378		A01	2,306,378	78		
79	Landfill/garbage	58,169						58,169	12,061,098	A81	12,119,267	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0	1,514,642	A50	1,514,642	86		
87	Storm water							0	20,573,061	A80	20,573,061	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	1,093,493	735					1,094,228		A89	1,094,228	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	703,192						703,192		A89	703,192	92		
93	Ambulance charges	4,116,329						4,116,329		A89	4,116,329	93		
94	Sidewalk street repair charges		1,846,154					1,846,154		A44	1,846,154	94		
95	Housing and urban renewal charges		2,846					2,846		A50	2,846	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	1,190,254					108,049	1,298,303		A03	1,298,303	98		
99	Library charges	108,166				131,722		239,888		A89	239,888	99		
100	Park, recreation, and cultural charges	678,995	17,347					696,342	215,849	A61	912,191	100		
101	Animal control charges	50,456						50,456		A89	50,456	101		
102	Other charges - Specify	935,981	71,242			2,006		1,009,229			1,009,229	102		
103	CIP CHARGES	5,997,268						5,997,268			5,997,268	103		
104	TOTAL CHARGES FOR SERVICE	17,238,681	1,938,324	0	0	133,728	108,049	19,418,782	82,458,372		101,877,154	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS	37,844	88,389			1,852		128,085	197,179	U01	325,264	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	253,295	1,132,024		149,464	125,121		1,659,904	4,000	U99	1,663,904	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	159,006				12,824		171,830		U11	171,830	110		
111	Fines	6,155,227	17,890					6,173,117		U30	6,173,117	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify	50,228	302,711	329,466	149,061	5,021		836,487	34,153		870,640	113		
114	MISC REIMBURSEMENTS EXPENSE, PROCEEDS FROM CLAIM	1,179,483	494,700			468,275		2,142,458	311,757		2,454,215	114		
115	ENERGY REBATE					211,181		211,181			211,181	115		
116	NON CITY PARTICIPATION IN CIP					887,613		887,613			887,613	116		
117	PROCEEDS FROM NON CAPITAL SALES, DAMAGE CLAIMS		111,888					111,888			111,888	117		
118	INDIRECT COST ALLOCATION, ROI FROM ENTERPRISE FUND	10,856,189						10,856,189			10,856,189	118		
119	PILOT PAYMENTS, POLICE AND FIRE SERVICE FEES	4,665,916						4,665,916			4,665,916	119		
120	TOTAL MISCELLANEOUS	23,319,344	2,059,213	329,466	298,525	1,710,035	0	27,716,583	349,910		28,066,493	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuuec						CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	120,955,394	84,766,520	26,369,926	32,908,862	23,706,652	105,912	288,813,266	101,383,188		390,196,454	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	284,939	160,425	550,000		547,875		1,543,239	53,005	NR	1,596,244	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				61,405,738			61,405,738	24,142	NR	61,429,880	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	33,632,743	2,262,215			28,046,970		63,941,928	2,754,173		66,696,101	127				
128	Internal TIF loans and transfers in	300,000	1,265,003		13,379,323			14,944,326	1,200,000		16,144,326	128				
129	LOAN REPAYMENTS			246,394				246,394			246,394	129				
130	ADJUSTMENT TO BOY BALANCE FOR PERMANENT FUNDS						3,481,043	3,481,043			3,481,043	130				
131	TOTAL OTHER FINANCING SOURCES	34,217,682	3,687,643	796,394	74,785,061	28,594,845	3,481,043	145,562,668	4,031,320		149,593,988	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	155,173,076	88,454,163	27,166,320	107,693,923	52,301,497	3,586,955	434,375,934	105,414,508		539,790,442	132				
133												133				
134	Beginning fund balance July 1, 2014	28,903,472	7,626,215	87,772	1,330,845	32,165,903	932,213	71,046,420	39,275,761		110,322,181	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	184,076,548	96,080,378	27,254,092	109,024,768	84,467,400	4,519,168	505,422,354	144,690,269		650,112,623	136				
137												137				
138												138				
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF DES MOINES							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	58,654,464	1,471,093					60,125,557		E62	60,125,557	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation		37,006					37,006		E59	37,006	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	35,596,944	8,486			50,807		35,656,237		E24	35,656,237	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	3,615,602						3,615,602		E66	3,615,602	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	1,669	1,319,363					1,321,032		E89	1,321,032	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	97,868,679	2,835,948	0	0	50,807	0	100,755,434			100,755,434	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section B — PUBLIC WORKS											41		
42	Roads, bridges, sidewalks — Current operation	6,852,431	13,519,585			23,468		20,395,484		E44	20,395,484	42		
43	Purchase of land and equipment							0		G44	0	43		
44	Construction							0		F44	0	44		
45	Parking meter and off-street — Current operation							0		E60	0	45		
46	Purchase of land and equipment							0		G60	0	46		
47	Construction							0		F60	0	47		
48	Street lighting — Current operation		3,265,174					3,265,174		E44	3,265,174	48		
49	Traffic control safety — Current operation	166,633	2,091,541					2,258,174		E44	2,258,174	49		
50	Purchase of land and equipment							0		G44	0	50		
51	Construction							0		F44	0	51		
52	Snow removal — Current operation							0		E44	0	52		
53	Purchase of land and equipment							0		G44	0	53		
54	Highway engineering — Current operation							0		E44	0	54		
55	Purchase of land and equipment							0		G44	0	55		
56	Construction							0		F44	0	56		
57	Street cleaning — Current operation							0		E81	0	57		
58	Purchase of land and equipment							0		G81	0	58		
59	Airport (if not an enterprise) — Current operation							0		E01	0	59		
60	Purchase of land and equipment							0		G01	0	60		
61	Construction							0		F01	0	61		
62	Garbage (if not an enterprise) — Current operation	207,880						207,880		E81	207,880	62		
63	Purchase of land and equipment							0		G81	0	63		
64	Construction							0		F81	0	64		
65	Other public works — Current operation		525,000			1,551,906		2,076,906		E89	2,076,906	65		
66	Purchase of land and equipment							0		G89	0	66		
67	Construction							0		F89	0	67		
68	PUBLIC WORKS ADMINISTRATION	538,085						538,085			538,085	68		
69	ENGINEERING MANAGEMENT SERVICES	446,008						446,008			446,008	69		
70								0			0	70		
71								0			0	71		
72								0			0	72		
73								0			0	73		
74								0			0	74		
75								0			0	75		
76								0			0	76		
77								0			0	77		
78								0			0	78		
79								0			0	79		
80	TOTAL PUBLIC WORKS	8,211,037	19,401,300	0	0	1,575,374	0	29,187,711			29,187,711	80		

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DES MOINES							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	407,467	14,607,373					15,014,840		E79	15,014,840	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	407,467	14,607,373	0	0	0	0	15,014,840			15,014,840	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DES MOINES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	6,788,097	524,565			830,546		8,143,208		E52	8,143,208	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,245,975	175,853					7,421,828		E61	7,421,828	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,096,743						3,096,743		E61	3,096,743	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	1,351,442						1,351,442		E03	1,351,442	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	707,660						707,660		E61	707,660	135
136	Other culture and recreation	260,422						260,422		E61	260,422	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	19,450,339	700,418	0	0	830,546	0	20,981,303			20,981,303	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	4,053,470	1,194,952	9,886,969		2,208,604		17,343,995		E89	17,343,995	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,794,847						1,794,847		E29	1,794,847	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,848,317	1,194,952	9,886,969	0	2,208,604	0	19,138,842			19,138,842	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DES MOINES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,549,457						1,549,457		E29	1,549,457	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	3,106,797						3,106,797		E23	3,106,797	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,819,788						1,819,788		E25	1,819,788	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,550,995						1,550,995		E31	1,550,995	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		1,382,896					1,382,896		E89	1,382,896	171
172	Other general government — Current operation	7,098,576	2,629,855		368,725	1,275,870		11,373,026		E89	11,373,026	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	15,125,613	4,012,751	0	368,725	1,275,870	0	20,782,959			20,782,959	176
177	Section G — DEBT SERVICE							0			0	177
178	PRINCIPAL RETIREMENT		2,855,000	214,500	59,663,004			62,732,504			62,732,504	178
179	INTEREST AND FISCAL CHARGES		1,873,875	438,230	16,900,298			19,212,403			19,212,403	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	4,728,875	652,730	76,563,302	0	0	81,944,907			81,944,907	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		405,440	218,406			50,313,286		50,937,132			50,937,132	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	405,440	218,406	0	0	50,313,286	0	50,937,132			50,937,132	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	405,440	218,406	0	0	50,313,286	0	50,937,132			50,937,132	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	147,316,892	47,700,023	10,539,699	76,932,027	56,254,487	0	338,743,128			338,743,128	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF DES MOINES					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							27,831,537		E80	27,831,537	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation							10,242,668		E60	10,242,668	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							10,949,223		E81	10,949,223	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation							20,273,664		E50	20,273,664	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							11,507,546		E80	11,507,546	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF DES MOINES					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								136,905	E89	136,905	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								11,697,882		11,697,882	242
243	Enterprise Capital Projects								6,572,865		6,572,865	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								99,212,290		99,212,290	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	147,316,892	47,700,023	10,539,699	76,932,027	56,254,487	0	338,743,128	99,212,290		437,955,418	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,336,875	33,295,868		29,957,470	307,948		65,898,161	797,940		66,696,101	255
256	Internal TIF loans/repayments and transfers out			16,144,326				16,144,326			16,144,326	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,336,875	33,295,868	16,144,326	29,957,470	307,948	0	82,042,487	797,940		82,840,427	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	149,653,767	80,995,891	26,684,025	106,889,497	56,562,435	0	420,785,615	100,010,230		520,795,845	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	7,716,763	664,199			57,052	3,598,450	12,036,464			12,036,464	263
264	Restricted	143,875	12,562,651	570,067	2,135,271	887,263	920,718	17,219,845			17,219,845	264
265	Committed	1,200,000	2,541,206			26,960,650		30,701,856			30,701,856	265
266	Assigned		0					0			0	266
267	Unassigned	25,362,143	-683,569					24,678,574			24,678,574	267
268	Total Governmental	34,422,781	15,084,487	570,067	2,135,271	27,904,965	4,519,168	84,636,739			84,636,739	268
269	Proprietary								44,680,039		44,680,039	269
270	Total ending fund balance June 30, 2015	34,422,781	15,084,487	570,067	2,135,271	27,904,965	4,519,168	84,636,739	44,680,039		129,316,778	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	184,076,548	96,080,378	27,254,092	109,024,768	84,467,400	4,519,168	505,422,354	144,690,269		650,112,623	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF DES MOINES Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents Z00 \$			
Total salaries and wages paid.....						115,089,085			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt									
Debt during the fiscal year		Debt Outstanding JUNE 30, 2015						Interest paid this year	
Purpose	Debt outstanding JULY 1, 2014 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 31,964,000	29U	39U 2,745,000	49U 11,915,000	49U	49U 17,304,000	49U	I89 1,146,876	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 0	29U	39U	49U	49U	49U	49U	I89	
9. NOTES PAYABLE	19U 4,754,379	29U 1,200,000	39U 1,548,154	49U	49U	49U	49U 4,406,225	I89 147,426	
10. GO	19U 370,020,000	29U 54,660,000	39U 60,340,000	49U 364,340,000	49U	49U	49U	I89 17,053,099	
11. PARKING	19U 11,250,000	29U 0	39U 1,800,000	49U 9,450,000	49U	49U	49U	I89 225,000	
12. AIRPORT	19U 31,980,000	29U	39U 1,580,000	49U	49U	49U 30,400,000	49U	I89 1,615,796	
13. STORMWATER	19U 38,640,000	29U	39U 3,355,000	49U 9,580,000	49U	49U 25,705,000	49U	I89 1,281,569	
14. OTHER SECTION 108	19U 8,476,000	29U	39U 27,000	49U	49U	49U	49U 8,449,000	I89 438,230	
Total long-term debt	497,084,379	55,860,000	71,395,154	395,285,000	0	73,409,000	12,855,225	21,907,996	
B. Short-term debt									
Outstanding as of JULY 1, 2014				61V \$		Amount - Omit cents			
Outstanding as of JUNE 30, 2015				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013									
				\$		10,731,371,692		x .05 = \$ 536,568,585	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$		\$		0		101,032,601		130,276,870
	1,846,644		27,397,625						
REMARKS									V98